

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW MEXICO**

In Re:
Fred Van Winkle

Debtor.

No. 13-11743-j7

**FIRST AND FINAL APPLICATION FOR COMPENSATION
FOR THE ACCOUNTANT FOR THE TRUSTEE**

COMES NOW, Clarke C. Coll, Trustee, and would respectfully show the Court the following:

1. On December 3, 2014 the Trustee filed his Application to Employ Steven W. Johnson, CPA, LLC, as accountant for the Trustee (DOC 49). Notice of Deadline to file objections was served on December 3, 2014 (DOC 50). No Objections were filed and the Trustee uploaded to the Court the Order Authorizing Employment of Accountant For Trustee and entry is pending.

2. The terms of employment of said firm agreed to by the Trustee and to be approved by the Court are \$165.00 per hour for professional services of Accountants and \$65.00 per hour for professional services of bookkeeping plus applicable tax and costs.

3. The professional accounting services involved preparation of estate federal and state fiduciary income tax returns for the year ended November 30, 2014.

4. Under §§ 327 and 330 of the code, Trustee hereby applies for allowance of compensation for Steven W. Johnson, CPA, LLC for professional accounting services rendered from December 3, 2014 to December 10, 2014, in the amount of \$454.50 for accounting services and \$37.21 for gross receipts taxes, for a total of \$491.71. Said total amount represents 100% of all charges for services performed.

5. An itemization of the time and services rendered in such case by accountant is hereby attached as Exhibit "A" for the Court's review.

6. The amount requested is less than \$1,000.00. Pursuant to NM-LBR 2015-1, a Trustee is authorized to pay the reasonable and necessary administrative expenses otherwise requiring court approval up to an aggregate of \$1,000.00.

7. No notice will be sent to creditors pursuant to *Bankruptcy Rule* 2002 (a)(6), but the Trustee has requested approval from the U.S. Trustee on the Order allowing the requested compensation to the accountant.

WHEREFORE, Trustee, respectfully requests that this Honorable Court enter an order authorizing compensation to Steven W. Johnson CPA, LLC in the amount of \$454.50 for professional accounting services and \$37.21 for gross receipts taxes, for a total of \$491.71 representing 100% of all charges for services performed; requests authorization for payment from funds of the estate; and for such other relief as the court deems just and proper.

Respectfully Submitted by:
Clarke C. Coll/S/Electronically Filed
Clarke C. Coll, Trustee
PO Box 2288
Roswell, NM 88202
(575) 623-2288

I hereby certify that on 5th day of January 2015, I electronically filed with the Court via the CM/ECF system this pleading and all attorneys and parties identified with the court for electronic service on the record in this case were served by electronic service in accordance with the CM/ECF system.

Clarke C. Coll/S/Electronically Filed
Clarke C. Coll, Trustee